



08-19-04

Page 1 of 2

IFW

UNITED STATES PATENT AND TRADEMARK OFFICE

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APPLICATION NUMBER	FILING OR 371 (c) DATE	FIRST NAMED APPLICANT	ATTORNEY DOCKET NUMBER
10/816,782	04/02/2004	Sang-Ki Nam	20016/0201129-US0

CONFIRMATION NO. 9964

07278
DARBY & DARBY P.C.
P. O. BOX 5257
NEW YORK, NY 10150-5257

FORMALITIES LETTER



OC000000013001911

Date Mailed: 06/21/2004

NOTICE TO FILE MISSING PARTS OF NONPROVISIONAL APPLICATION

08/19/2004 SSITHIB1 00000026 10816782

FILED UNDER 37 CFR 1.53(b)

01 FC:2001 385.00 OP
02 FC:2051 65.00 OP

Filing Date Granted

Items Required To Avoid Abandonment:

An application number and filing date have been accorded to this application. The item(s) indicated below, however, are missing. Applicant is given **TWO MONTHS** from the date of this Notice within which to file all required items and pay any fees required below to avoid abandonment. Extensions of time may be obtained by filing a petition accompanied by the extension fee under the provisions of 37 CFR 1.136(a).

- The statutory basic filing fee is missing.
Applicant must submit \$ 385 to complete the basic filing fee for a small entity.
- The oath or declaration is missing.
A properly signed oath or declaration in compliance with 37 CFR 1.63, identifying the application by the above Application Number and Filing Date, is required.
- To avoid abandonment, a late filing fee or oath or declaration surcharge as set forth in 37 CFR 1.16(e) of \$65 for a small entity in compliance with 37 CFR 1.27, must be submitted with the missing items identified in this letter.

The applicant needs to satisfy supplemental fees problems indicated below.

The required item(s) identified below must be timely submitted to avoid abandonment:

- Additional claim fees of **\$145** as a small entity, including any required multiple dependent claim fee, are required. Applicant must submit the additional claim fees or cancel the additional claims for which fees are due.

SUMMARY OF FEES DUE:

Total additional fee(s) required for this application is **\$595** for a Small Entity

- \$385 Statutory basic filing fee.
- \$65 Late oath or declaration Surcharge.
- Total additional claim fee(s) for this application is **\$145**

- \$145 for multiple dependent claim surcharge.

Replies should be mailed to: Mail Stop Missing Parts
Commissioner for Patents
P.O. Box 1450
Alexandria VA 22313-1450

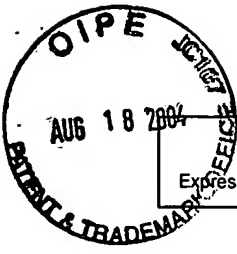
*A copy of this notice **MUST** be returned with the reply.*

N. Mohammed

Customer Service Center

Initial Patent Examination Division (703) 308-1202

PART 2 - COPY TO BE RETURNED WITH RESPONSE



8-19-04

IRW

Express Mail Label No. _____ Dated: _____

Docket No.: 20016/0201129-US0
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Sang-Ki Nama

Application No.: 10/816,782

Confirmation No.: 9964

Filed: April 2, 2004

Art Unit: N/A

For: GOLF CLUB WITH TRANSPARENT GRIP

Examiner: Not Yet Assigned

RESPONSE TO NOTICE TO FILE MISSING PARTS OF APPLICATION

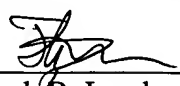
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the Notice to File Missing Parts of Application – Filing Date Granted mailed June 21, 2004, Applicant respectfully submits a Combined Declaration and Power of Attorney, the Filing Fee for the Application (as shown on accompanying Fee Transmittal), Preliminary Amendment and Part 2 Copy of Notice.

Our check in the amount of \$450.00 covering the fee set forth in 37 CFR 1.16(e) and the filing fee for the subject application is enclosed. The Commissioner is authorized to charge any deficiency of up to \$300.00 or credit any excess in this fee to Deposit Account No. 04-0100.

Dated: August 18, 2004

Respectfully submitted,
By  ^{Flynn Barriosan}
Joseph B. Lerch (53,970)
Registration No.: 26,936
(212) 527-7700
(212) 753-6237 (Fax)
Attorneys/Agents For Applicant



Application No. (if known): 10/816,782

Attorney Docket No.: 20016/0201129-US0

Certificate of Express Mailing Under 37 CFR 1.10

I hereby certify that this correspondence is being deposited with the United States Postal Service as Express Mail, Airbill No. in an envelope addressed to:

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

EC 996122918-us

on August 18, 2004
Date

B.W. Lee

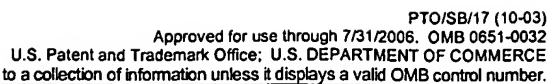
Signature

B.W. LEE

Typed or printed name of person signing Certificate

Note: Each paper must have its own certificate of mailing, or this certificate must identify each submitted paper.

First Preliminary Amendment (4 pages);
Response to Notice to File Missing Parts of Application (2pp);
Fee Transmittal (1pp);
Part 2 of Notice;
Combined Declaration/Power of Attorney (4pp);
Return receipt postcard and
Check in the amount of \$450.00. *ck# 5831*



Effective 10/01/2003. Patent fees are subject to annual revision.

☒ Applicant claims small entity status. See 37 CFR 1.27

TOTAL AMOUNT OF PAYMENT	(\$)	450.00
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Complete if Known

Application Number	10/816,782
Filing Date	April 2, 2004
First Named Inventor	
Examiner Name	Not Yet Assigned
Art Unit	N/A
Attorney Docket No.	20016/0201129-US0

METHOD OF PAYMENT (check all that apply)

<input checked="" type="checkbox"/> Check	<input type="checkbox"/> Credit Card	<input type="checkbox"/> Money Order	<input type="checkbox"/> Other	<input type="checkbox"/> None
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☐ Deposit Account:

Deposit
Account
Number

04-0100

Deposit
Account
Name

Darby & Darby P.C.

The Director is authorized to: (check all that apply)

Charge fee(s) indicated below	X	Credit any overpayments
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☐ Charge any additional fee(s) or any underpayment of fee(s)

☐ Charge fee(s) indicated below, except for the filing fee to the above-identified deposit account.

FEE CALCULATION

1. BASIC FILING FEE

Large Entity	Small Entity
<p>1. Revenue (Revenue from sales of goods and services)</p> <p>2. Cost of Sales (Cost of goods sold)</p> <p>3. Gross Profit (Revenue minus Cost of Sales)</p> <p>4. Operating Expenses (Salaries, rent, utilities, depreciation, etc.)</p> <p>5. Operating Income (Gross Profit minus Operating Expenses)</p> <p>6. Interest Expense (Interest on debt)</p> <p>7. Income Before Taxes (Operating Income minus Interest Expense)</p> <p>8. Income Tax Expense (Income tax on income before taxes)</p> <p>9. Net Income (Income before taxes minus income tax expense)</p>	<p>1. Revenue (Revenue from sales of goods and services)</p> <p>2. Cost of Sales (Cost of goods sold)</p> <p>3. Gross Profit (Revenue minus Cost of Sales)</p> <p>4. Operating Expenses (Salaries, rent, utilities, depreciation, etc.)</p> <p>5. Operating Income (Gross Profit minus Operating Expenses)</p> <p>6. Interest Expense (Interest on debt)</p> <p>7. Income Before Taxes (Operating Income minus Interest Expense)</p> <p>8. Income Tax Expense (Income tax on income before taxes)</p> <p>9. Net Income (Income before taxes minus income tax expense)</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1001	770	2001	385	Utility filing fee	385.00
1002	340	2002	170	Design filing fee	
1003	530	2003	265	Plant filing fee	
1004	770	2004	385	Reissue filing fee	
1005	160	2005	80	Provisional filing fee	

SUBTOTAL (1)	(\$)	385.00
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2. EXTRA CLAIM FEES FOR UTILITY AND REISSUE

	Extra Claims	Fee from below	Fee Paid
Total Claims <input type="text"/> ** =	<input type="text"/> X	<input type="text"/> =	<input type="text"/>
Independent Claims <input type="text"/> ** =	<input type="text"/> X	<input type="text"/> =	<input type="text"/>
Multiple Dependent <input type="text"/>	<input type="text"/>	<input type="text"/> =	<input type="text"/>

Large Entity	Small Entity
<p>1. Revenue Recognition</p> <p>Large entities use the percentage of completion method for long-term contracts, recognizing revenue as work progresses. Small entities often use the cost of sales method, recognizing revenue only when the contract is completed.</p>	<p>1. Revenue Recognition</p> <p>Small entities often use the cost of sales method for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. Inventory Valuation</p> <p>Large entities use the FIFO (First In, First Out) method for inventory valuation. Small entities may use the LIFO (Last In, First Out) method, which can provide a tax advantage in periods of rising prices.</p>	<p>2. Inventory Valuation</p> <p>Small entities may use the LIFO (Last In, First Out) method for inventory valuation, which can provide a tax advantage in periods of rising prices.</p>
<p>3. Depreciation</p> <p>Large entities use the MACRS (Modified Accelerated Cost Recovery System) for depreciation. Small entities may use the straight-line method for depreciation, which is simpler but may result in higher taxable income in the early years of an asset's life.</p>	<p>3. Depreciation</p> <p>Small entities may use the straight-line method for depreciation, which is simpler but may result in higher taxable income in the early years of an asset's life.</p>
<p>4. Bad Debt Expense</p> <p>Large entities use the allowance method for bad debt expense, estimating the amount of uncollectible accounts at the end of each period. Small entities may use the direct write-off method, recognizing bad debt expense only when an account is determined to be uncollectible.</p>	<p>4. Bad Debt Expense</p> <p>Small entities may use the direct write-off method for bad debt expense, recognizing bad debt expense only when an account is determined to be uncollectible.</p>
<p>5. Lease Accounting</p> <p>Large entities use the ASC 842 (Leases) for lease accounting, recognizing lease liabilities and assets on the balance sheet. Small entities may use the ASC 840 (Leases), which allows for more flexibility in lease classification.</p>	<p>5. Lease Accounting</p> <p>Small entities may use the ASC 840 (Leases) for lease accounting, which allows for more flexibility in lease classification.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description
1202	18	2202	9	Claims in excess of 20
1201	86	2201	43	Independent claims in excess of 3
1203	290	2203	145	Multiple dependent claim, if not paid
1204	86	2204	43	** Reissue independent claims over original patent
1205	18	2205	9	** Reissue claims in excess of 20 and over original patent

SUBTOTAL (2)	(\$)	0.00
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**or number previously paid, if greater; For Reissues, see above

FEE CALCULATION (continued)

3. ADDITIONAL FEES

	Large Entity	Small Entity
1. Revenue Recognition	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.
2. Cost of Sales	Cost of sales is recognized when the revenue is recognized, and it is measured at the cost incurred to produce the goods or services.	Cost of sales is recognized when the revenue is recognized, and it is measured at the cost incurred to produce the goods or services.
3. Impairment of Financial Assets	Impairment of financial assets is recognized when there is a significant increase in the credit risk of the asset, and the impairment is measured at the difference between the carrying amount and the present value of the expected cash flows.	Impairment of financial assets is recognized when there is a significant increase in the credit risk of the asset, and the impairment is measured at the difference between the carrying amount and the present value of the expected cash flows.
4. Provisions	Provisions are recognized when there is a present obligation as a result of a past event, and the amount of the provision is measured at the best estimate of the amount required to settle the obligation.	Provisions are recognized when there is a present obligation as a result of a past event, and the amount of the provision is measured at the best estimate of the amount required to settle the obligation.
5. Share-based Payments	Share-based payments are recognized when the entity receives services from employees or directors, and the amount of the payment is measured at the fair value of the equity instrument issued.	Share-based payments are recognized when the entity receives services from employees or directors, and the amount of the payment is measured at the fair value of the equity instrument issued.
6. Financial Instruments	Financial instruments are recognized when the entity enters into a contract that gives rise to a financial asset or financial liability, and the instrument is measured at fair value.	Financial instruments are recognized when the entity enters into a contract that gives rise to a financial asset or financial liability, and the instrument is measured at fair value.
7. Leases	Leases are recognized when the entity enters into a contract that gives rise to a lease, and the lease is measured at the present value of the lease payments.	Leases are recognized when the entity enters into a contract that gives rise to a lease, and the lease is measured at the present value of the lease payments.
8. Intangible Assets	Intangible assets are recognized when the entity acquires an intangible asset that is identifiable and has a future economic benefit, and the asset is measured at cost.	Intangible assets are recognized when the entity acquires an intangible asset that is identifiable and has a future economic benefit, and the asset is measured at cost.
9. Goodwill	Goodwill is recognized when the entity acquires a business, and the amount of goodwill is measured at the difference between the cost of the acquisition and the fair value of the identifiable intangible assets.	Goodwill is recognized when the entity acquires a business, and the amount of goodwill is measured at the difference between the cost of the acquisition and the fair value of the identifiable intangible assets.
10. Provisions for Contingent Liabilities	Provisions for contingent liabilities are recognized when there is a present obligation as a result of a past event, and the amount of the provision is measured at the best estimate of the amount required to settle the obligation.	Provisions for contingent liabilities are recognized when there is a present obligation as a result of a past event, and the amount of the provision is measured at the best estimate of the amount required to settle the obligation.

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1051	130	2051	65	Surcharge – late filing fee or oath	65.00
1052	50	2052	25	Surcharge – late provisional filing fee or cover sheet.	
1053	130	1053	130	Non-English specification	
1812	2,520	1812	2,520	For filing a request for <i>ex parte</i> reexamination	
1804	920*	1804	920*	Requesting publication of SIR prior to Examiner action	
1805	1,840*	1805	1,840*	Requesting publication of SIR after Examiner action	
1251	110	2251	55	Extension for reply within first month	
1252	420	2252	210	Extension for reply within second month	
1253	950	2253	475	Extension for reply within third month	
1254	1,480	2254	740	Extension for reply within fourth month	
1255	2,010	2255	1,005	Extension for reply within fifth month	
1401	330	2401	165	Notice of Appeal	
1402	330	2402	165	Filing a brief in support of an appeal	
1403	290	2403	145	Request for oral hearing	
1451	1,510	1451	1,510	Petition to institute a public use proceeding	
1452	110	2452	55	Petition to revive – unavoidable	
1453	1,330	2453	665	Petition to revive - unintentional	
1501	1,330	2501	665	Utility issue fee (or reissue)	
1502	480	2502	240	Design issue fee	
1503	640	2503	320	Plant issue fee	
1460	130	1460	130	Petitions to the Commissioner	
1807	50	1807	50	Processing fee under 37 CFR 1.17(q)	
1806	180	1806	180	Submission of Information Disclosure Stmt	
8021	40	8021	40	Recording each patent assignment per property (times number of properties)	
1809	770	2809	385	Filing a submission after final rejection (37 CFR 1.129(a))	
1810	770	2810	385	For each additional invention to be examined (37CFR 1.129(b))	
1801	770	2801	385	Request for Continued Examination (RCE)	
1802	900	1802	900	Request for expedited examination of a design application	

Other fee (specify)

*Reduced by Basic Filing Fee Paid

SUBTOTAL (3)	(\$)	65.00
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SUBMITTED BY

Name (Print/Type)	Joseph B. Lerch
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Registration No. (Attorney/Agent)	26,936
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(Complete (if applicable))

Telephone	212-527-7744
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Signature

Flynn Barrison
(53,970)

Date _____

August 18, 2004

Express Mail Label No. _____ Dated: _____